



APPOMATTOX COUNTY BOARD OF SUPERVISORS

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APPOMATTOX COUNTY BOARD OF SUPERVISORS ORDINANCE DECLARING THEIR INTENT TO DEFER INTEREST AND PENALTIES AS PROVIDED FOR IN APPOMATTOX COUNTY CODE SECTIONS 3.7- 66 AND 3.7-67, INTEREST ON DELINQUENT TAXES AND PENALTY FOR NONPAYMENT OF TAXES

WHEREAS, the Appomattox County Board of Supervisors desires to provide deferment of interest and penalties for Real property and Personal property to be collected in accordance with Appomattox County Code Section 3.7 Taxation and Fees, specifically, the implementation and collection of penalties and interest for delinquent taxes according to the Appomattox County Code, Section 3.7-66 and 67 ; and

WHEREAS, the current Section 3.7-66 states “Pursuant to Code of Virginia, § 58.1-3916, interest at the rate of 10% per annum from the first day following the date such tax is due shall be collected upon the principal and penalties of all such taxes and levies remaining unpaid, which penalty and interest shall be collected and accounted for by the Treasurer along with the principal sum”; and

WHEREAS, the current Section 3.7-67 states “ A. Pursuant to the authority of Code of Virginia, § 58.1-3916, there is imposed a penalty for failure to pay County real estate, tangible personal property, and machinery and tools and merchants' capital taxes when due. Such penalty shall be in the amount of 10% of the tax past due on such property; the penalty shall in no case exceed the amount of the tax assessable. Said penalty shall be assessed on the day after the tax, or an installment thereof, is due and when so assessed shall become a part of the tax. B. The penalty shall not be imposed for any assessment made later than two weeks prior to the day on which taxes are due, if such assessment is made thereafter through the fault of a local official, and if such assessment is paid within two weeks after the notice is mailed. C. The penalty shall not be imposed if such failure to pay was not the fault of the taxpayer, or was the fault of the Commissioner of the Revenue or the Treasurer, as the case may be. The failure to pay the tax due to a medically determinable physical or mental impairment on the date the tax is due shall be presumptive proof of lack of fault on the taxpayer's part, provided the tax is paid within 30 days of the due date; however, this provision shall not apply if there is a committee, legal guardian or other fiduciary handling the individual's affairs. The Treasurer shall make determinations of fault relating to failure to pay a tax.”; and

WHEREAS, the Appomattox County Board of Supervisors, having declared a local state of emergency and in response to the unprecedented financial impacts incurred by its citizens during the COVID-19 pandemic, desires to provide some tax relief to its citizens; and

WHEREAS, on Monday, April 20, 2020 the Appomattox County Board of Supervisors adopted a statement of intent to adopt an ordinance to temporarily amend Appomattox County Code Section 3.7-67 as follows:

“Due to the COVID-19 crisis, the real property and personal property taxes for the first payment for the year 2020 will be due on June 5, 2020. Furthermore, the taxes due on June 5, 2020 may be paid at any time on or before August 5, 2020 with no penalty or interest due. This is a one-time adjustment and shall have no effect on future tax due dates. The treasurer shall notify county taxpayers of the amended 2020 penalty and interest information as soon as possible.”

NOW, THEREFORE BE IT HEREBY ORDAINED, that Due to the COVID-19 crisis, the real property and personal property taxes for the first payment for the year 2020 will be continue to be due on June 5, 2020. Furthermore, the taxes due on June 5, 2020 may be paid at any time on or before August 5, 2020 with no penalty or interest due. This is a one-time adjustment and shall have no effect on future tax due dates.

Date: April 20, 2020

Samuel E. Carter, Chairman
Appomattox County Board of Supervisors

ATTEST:

Clerk to the Board